

**JEFFERSON COUNTY**  
**PENNSYLVANIA**  
**ANNUAL BUDGET**  
**2026**

Jefferson County  
Budget 2026

Table of Contents

Page 1	Narrative
Page 2	Summary of Funds
Page 3	Comparison to Prior Years
Page 4	Sources of Revenue
Page 5	General Fund Revenue Detail
Page 6	Tax Levy
Page 7	Expenditures by Category
Page 8	Expense Detail
Page 9	Debt Schedule
Page 10	Tax Levy and Appropriation Resolution

Jefferson County  
Budget 2026

Budget Narrative

The budget for 2026, as presented for approval, shows a total deficit in the amount of \$140,275. This total includes the almost \$155,000 deficit in General Fund, which is an improvement from the \$265,000 General Fund deficit budgeted in 2025.

Total projected revenue for 2026 is \$35,364,013. This is less than a 0.5% variance from amounts budgeted for 2025 and from actual revenue received in 2024.

- The county's largest source of income is grant revenue, primarily for Children & Youth and other Human Services line items
- Real estate taxes account for 33% of the county's total budgeted revenue. This year's budget proposal does not include any millage increase. Based on historic collection rates, the county expects to collect 93% of the total tax due.

Total projected expenditures are \$35,504,288 for the year. This represents a 2% decrease from amounts budgeted for 2025 and a 1% decrease from actual expenditures in 2024.

- Human Services comprise the largest share of budgeted expenses, at 41% of the total. That amount includes \$11.8 million for Children & Youth.
- County-wide employee salaries, wages and benefits account for 37% of the total proposed expense budget. Those costs include annual wage increases, as well as an 11.3% increase to the county's group health insurance plan costs.

Although this budget will require the use of fund balance to cover a deficit, it is a marked improvement from the proposed budget as presented on November 18, 2025. In fact, it is the smallest deficit budgeted since 2020. The work required to produce this budget shows the county's commitment to financial health. Efforts to control costs, along with routine budget performance monitoring, are evidence of a renewed emphasis on fiscal stewardship.

Jefferson County  
Budget 2026

Summary of Funds

	Revenue	Expense	Contribution to/ (Use of) Reserves
General Fund	16,609,544	16,764,229	(154,685)
Liquid Fuels	390,075	250,000	140,075
Children & Youth	11,763,769	11,763,769	-
Domestic Relations	495,550	445,183	50,367
Community Action	1,605,000	1,605,000	-
Hotel Tax Fund	275,000	275,000	-
9-1-1 Fund	1,431,200	1,697,457	(266,257)
Offender Supervision	320,025	123,100	196,925
Capital Project	35,000	225,000	(190,000)
Debt Service	1,228,050	1,228,050	-
All Other Funds	<u>1,210,800</u>	<u>1,127,500</u>	<u>83,300</u>
Sub-Total	35,364,013	35,504,288	(140,275)
Less Interfund Transfers	<u>2,307,749</u>	<u>2,307,749</u>	<u>-</u>
TOTAL	<u><u>33,056,264</u></u>	<u><u>33,196,539</u></u>	<u><u>(140,275)</u></u>

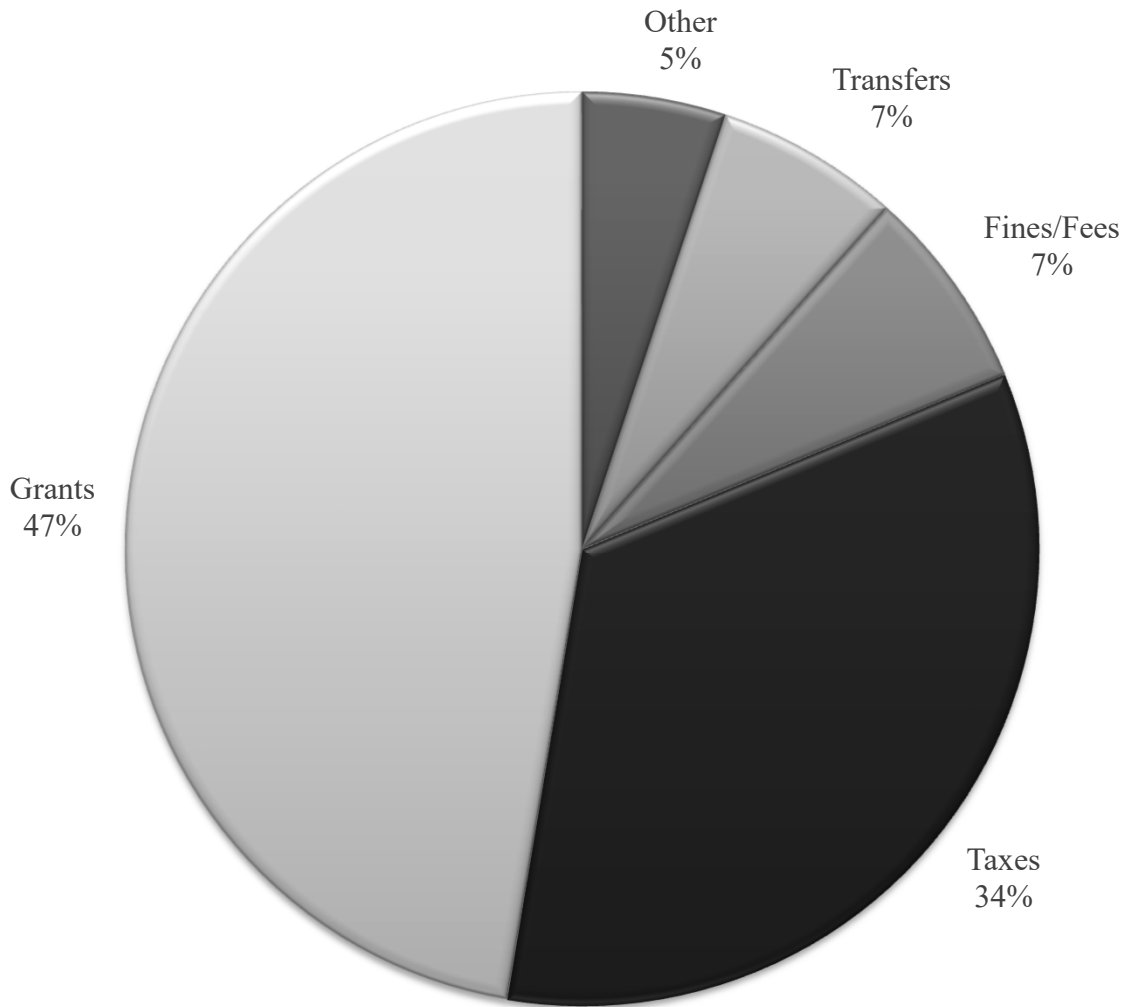
Jefferson County  
Budget 2026

Comparison to Prior Years

	2026	2025	2024
Revenue	Proposed	Adopted	Actual
General Fund	16,609,544	15,199,491	15,703,759
Liquid Fuels	390,075	385,000	366,988
Children & Youth	11,763,769	12,387,198	11,247,833
Domestic Relations	495,550	460,133	535,859
Community Action	1,605,000	1,610,000	1,935,525
Hotel Tax Fund	275,000	250,000	310,251
9-1-1 Fund	1,431,200	2,248,045	1,702,795
Offender Supervision	320,025	350,000	353,623
Capital Project	35,000	20,000	52,771
Debt Service	1,228,050	1,214,780	1,228,133
All Other Funds	1,210,800	1,178,606	2,059,808
Total Revenue	35,364,013	35,303,253	35,497,345
 Expense			
General Fund	16,764,229	15,464,242	16,937,743
Liquid Fuels	250,000	500,000	138,003
Children & Youth	11,763,769	12,387,198	11,247,833
Domestic Relations	445,183	467,011	455,678
Community Action	1,605,000	1,610,000	1,942,984
Hotel Tax Fund	275,000	250,000	406,929
9-1-1 Fund	1,697,457	2,700,860	1,215,008
Offender Supervision	123,100	64,130	102,774
Capital Project	225,000	-	46,637
Debt Service	1,228,050	1,230,600	1,228,375
All Other Funds	1,127,500	1,680,581	2,150,934
Total Expense	35,504,288	36,354,622	35,872,898
 Contribution to/(Use of) Reserves	(140,275)	(1,051,369)	(375,553)

Jefferson County  
Budget 2026

Sources of Revenue



Jefferson County  
Budget 2026

General Fund Revenue by Category and Department

	Taxes	Fines/Fees	Grants	Other	Total
Commissioners	-	-	-	471,500	471,500
Elections Board	-	-	145,000	500	145,500
Tax Assessment/Tax Claim	685,000	373,000	200,200	29,800	1,288,000
Tax Collectors	11,014,055	-	-	200,000	11,214,055
Treasurer	-	44,300	4,000	-	48,300
Building and Maintenance	-	-	-	8,880	8,880
Court of Common Pleas	-	41,200	50,000	50	91,250
District Judge Southern	-	45,000	-	-	45,000
District Judge Eastern	-	75,000	-	-	75,000
District Judge Western	-	75,000	-	-	75,000
Coroner	-	15,000	14,000	1,000	30,000
District Attorney	-	19,000	165,000	-	184,000
Prothonotary	-	531,905	-	40,000	571,905
Register and Recorder	-	310,940	-	18,000	328,940
Sheriff	-	220,500	-	-	220,500
Public Defender	-	14,000	97,000	-	111,000
Jail	-	122,000	162,000	176,500	460,500
Adult Probation	-	189,300	222,058	-	411,358
Juvenile Probation	-	4,000	49,856	2,300	56,156
Emergency Management	-	4,200	48,000	-	52,200
Development	-	-	29,500	110,000	139,500
Opioid Settlement	-	-	-	126,000	126,000
Transfers In	-	-	-	455,000	455,000
<b>Total</b>	<b>11,699,055</b>	<b>2,084,345</b>	<b>1,186,614</b>	<b>1,639,530</b>	<b>16,609,544</b>

Jefferson County  
Budget 2026

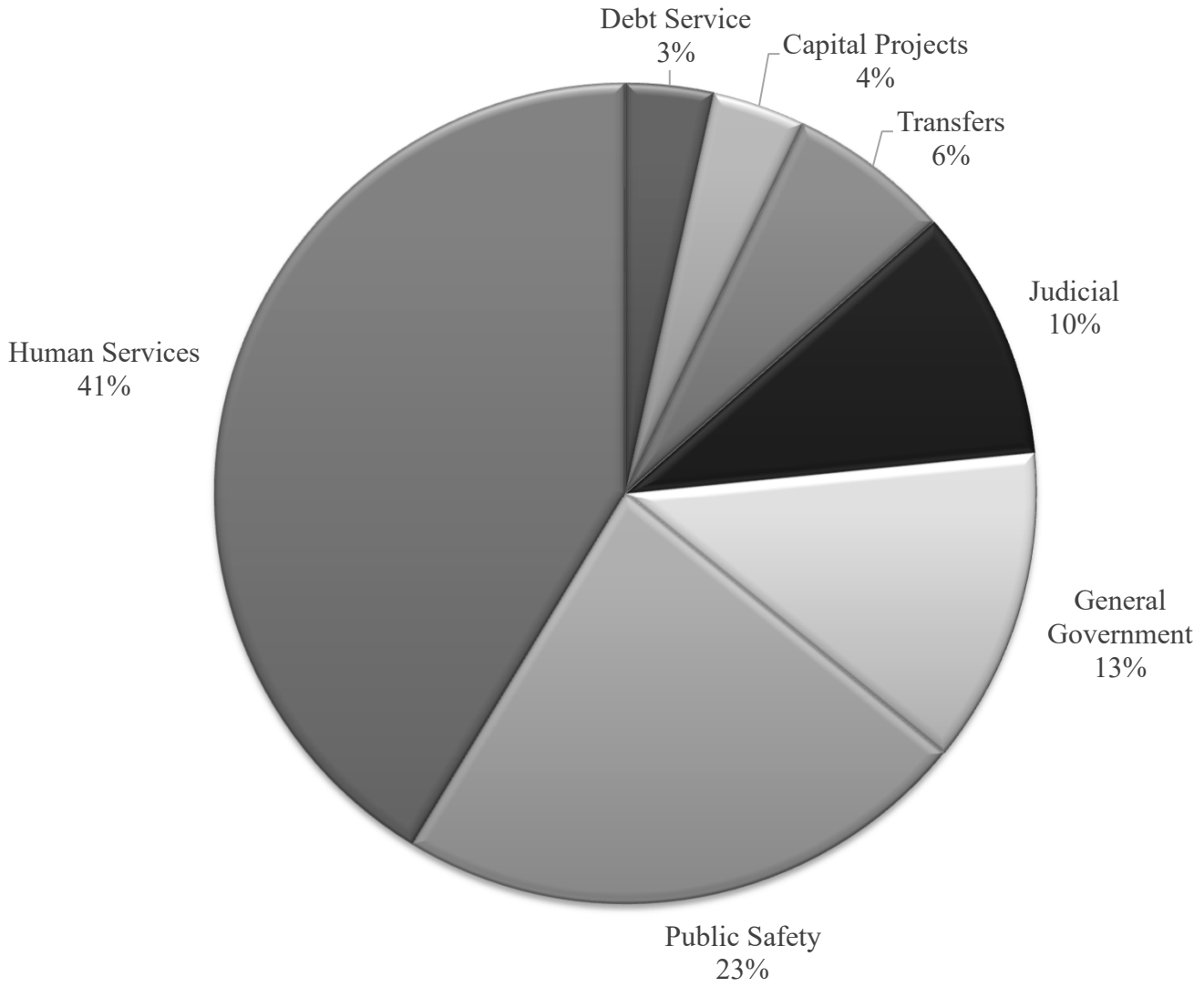
Tax Levy

General Fund - Real Estate Tax

Assessed Value	877,830,810	
Times Tax Rate	0.0135	
Current Gross Tax Levy		11,850,716
Less Uncollectibles		711,043
Less Discounts		196,722
Plus Penalties		71,104
Current Net Tax Levy		<u>11,014,055</u>
Delinquent Levy-Net		<u>685,000</u>
Total Real Estate Tax Levy		11,699,055
Hotel Tax Fund		
Total Hotel Tax Levy		<u>275,000</u>
Total Tax Levy		<u><u>11,974,055</u></u>

Jefferson County  
Budget 2026

Expenditures by Category



Jefferson County  
Budget 2026

General Fund Expenses by Category and Department

	General Government	Judicial	Public Safety	Human Services	All Other	Capital Projects	Total
Commissioners	1,040,421	-	-	-	-	-	1,040,421
Elections Board	140,020	-	-	-	-	-	140,020
Voter Registration	5,000	-	-	-	-	-	5,000
Information Systems	298,417	-	-	-	-	-	298,417
Finance	404,475	-	-	-	-	-	404,475
Human Resources	144,917	-	-	-	-	-	144,917
Elected Auditors	62,686	-	-	-	-	-	62,686
Assessment/Tax Claim	531,241	-	-	-	-	225,000	756,241
Tax Collectors	158,030	-	-	-	-	-	158,030
Treasurer	183,015	-	-	-	-	-	183,015
Building and Maintenance	408,561	-	-	-	-	-	408,561
Contributions	-	-	104,000	290,000	242,367	-	636,367
Court of Common Pleas	-	406,693	-	-	-	10,000	416,693
District Judge Southern	-	188,891	-	-	-	-	188,891
District Judge Eastern	-	183,100	-	-	-	-	183,100
District Judge Western	-	201,134	-	-	-	-	201,134
Coroner	-	118,061	-	-	-	-	118,061
District Attorney	-	776,184	-	-	-	-	776,184
Prothonotary	-	371,964	-	-	-	-	371,964
Register and Recorder	-	232,644	-	-	-	-	232,644
Sheriff	-	577,922	-	-	-	6,363	584,285
Public Defender	-	315,297	-	-	-	-	315,297
Jail	-	-	4,610,151	-	-	225,000	4,835,151
Adult Probation	-	-	927,344	-	-	-	927,344
Juvenile Probation	-	-	543,059	-	-	-	543,059
Emergency Management	-	-	196,332	-	-	-	196,332
Veterans Affairs	-	-	-	134,044	-	-	134,044
Economic Development	-	-	-	-	110,718	-	110,718
Community Development	-	-	-	-	132,029	-	132,029
Interfund Transfers	-	-	-	1,031,099	1,228,050	-	2,259,149
<b>Total</b>	<b>3,376,783</b>	<b>3,371,890</b>	<b>6,380,886</b>	<b>1,455,143</b>	<b>1,713,164</b>	<b>466,363</b>	<b>16,764,229</b>

Jefferson County  
Budget 2026

Debt Schedule

General Obligation Bonds, Series of 2021

Total Amount Issued	17,165,000
Outstanding Balance on January 1, 2026	14,230,000
Principal to be Paid in the Year	760,000
Interest to be Paid in the Year	468,050
Total Debt Service for the Year	<u>1,228,050</u>
Outstanding Balance on December 31, 2026	<u><u>13,470,000</u></u>

## TAX LEVY AND APPROPRIATION RESOLUTION

A RESOLUTION OF THE COUNTY OF JEFFERSON, Commonwealth of Pennsylvania, fixing the tax rate for the year **2026** and appropriating specific sums estimated to be required for the specific purposes of the County Government, hereinafter set forth, during the fiscal year.

BE IT RESOLVED AND ENACTED, and is hereby resolved and enacted by the Board of County Commissioners of the County of Jefferson, Commonwealth of Pennsylvania:

SECTION 1. That a tax be and same is hereby levied on all real property within the said County subject to taxation for County purposes for the fiscal year **2026**, as follows:

Tax rate for general purposes,

the sum of	<b>13.50</b> mills on each dollar of assessed valuation
or the sum of	(    ) cents on each one hundred dollars of assessed valuation;
for debt purposes, the sum of	(    ) mills on each dollar of assessed valuation
or the sum of	(    ) cents on each one hundred dollars of assessed valuation;
for _____ purposes, the sum of	(    ) mills on each dollar of assessed valuation
or the sum of	(    ) cents on each one hundred dollars of assessed valuation;
total millage for all purposes	<b>13.50</b> mills.

SECTION 2. That a per capita tax on persons be and the same is hereby levied on all persons subject to taxation for County purposes for the fiscal year \_\_\_\_\_, at the rate of (    ) dollars.

SECTION 3. That a tax be and the same is hereby levied on all personal property within the said County subject to taxation for County purposes for the fiscal year \_\_\_\_\_, at the rate of (    ) mills on each dollar of assessed valuation (or the sum of (    ) cents on each one hundred dollars of assessed valuation).

SECTION 4. That a hotel room tax rental tax be and the same is hereby levied on all considerations received by every operator of a hotel within said County from every transaction of renting a room or rooms to accommodate transients for the fiscal year **2026**, at the rate of **5.0** per centum of each consideration.

SECTION 5. That a tax be and the same is hereby levied on all occupations within the said County subject to taxation for County purposes for the fiscal year \_\_\_\_\_, at the rate of (    ) mills on each dollar of assessed valuation (or the sum of (    ) cents on each one hundred dollars of assessed valuation).

SECTION 6. That for the expenses of the County for the fiscal year 2025 the following amounts are hereby appropriated from the revenues available for the fiscal year for the specific purposes set forth below, which amounts are more fully itemized in the County Budget Form on file in the offices of the County Commissioners.

SECTION 7. That any ordinance/resolution, or part of ordinance/resolution, conflicting with this ordinance/resolution be and the same is hereby repealed insofar as the same affects this ordinance/resolution. Passed finally by the Board of Commissioners this **23rd day of December, 2025**.

Approved: \_\_\_\_\_  
Elected Executive

Signed: \_\_\_\_\_  
Chairman of Board

### Certification

To the Secretary of Community Affairs:

I hereby certify that the foregoing ordinance/resolution is a true and correct copy of the ordinance/resolution adopted by the County Commissioners of Jefferson County on this **23rd day of December, 2025**.

Date: \_\_\_\_\_

Signed: \_\_\_\_\_  
Chief Clerk to the Commissioners